

No. 122/2013/TT-BTC

Hanoi, 28 August 2013

CIRCULAR

Stipulating the rate of appraisal fees, regime on collection, payment, management and use of film scripts, films, performing art programmes; charge for granting license confirming the eligibility for business and production of films, granting license for locating representative offices of foreign movies establishments in Vietnam

Pursuant to the Law on movies No. 62/2006/QH11 dated 29 June 2006;

Pursuant to the Law on movies No. 31/2009/QH12 dated 18 June regarding amendments and additions to some articles of the Law on movies No. 62/2006/QH11;

Pursuant to Ordinance on Fees and Charges No. 38/2001/PL-UBTVQH dated 28 August 2001;

Pursuant to Decree No. 57/2002/ND-CP dated 3 June 2002 of the Government regarding detailed regulation on the implementation of Ordinance on Fees and Charges ; Decree No. 24/2006/ND-CP dated 6 March 2006 regarding amendments and additions to some articles of Decree No. 57/2002/ND-CP dated 3 June 2002;

Pursuant to Decree No. 79/2012/ND-CP dated 5 October 2012 of the Government regarding regulations on art performance, fashion show, model competitions, circulation and business of pieces of recorded sounds and images/pictures;

Pursuant to Decree No. 118/2008/ND-CP dated 5 October 2012 of the Government stipulating on functions, duties, rights and organizational structure of Ministry of Finance;

Having considered the request made by Director General of Tax Policy Department;

Minister of Finance hereby issues the Circular stipulating on the rate of appraisal fees, regime on collection, payment, management and use of film scripts, films, performing art programmes; charge for granting license

confirming the eligibility for business and production of films, granting license for locating representative offices of foreign movies establishments in Vietnam as following:

Article 1. Applicable subjects

1. Organizations and individuals which are appraised for film scripts and films, performing art programmes, license confirming the eligibility for business and production of films and license for locating representative offices of foreign movies establishments in Vietnam shall pay fees and charges as stipulated by this Circular.

2. Appraisal costs for performing art programmes for programmes and plays which serve political tasks allowed by competent agencies in charge of fine art.

Article 2: Fee payers

1. The rate of fee collection for appraisal of film scripts and films shall be implemented as following:

No.	Work contents	Fee collection rate (VND)
1	<p>Appraising film scripts, including films of producing firms, ordered films, films in coordination and cooperation with foreign countries and film producing services with foreign countries:</p> <p>a) Film scripts of feature films:</p> <p>- Duration of 100 minutes (1 part):</p> <p>- Duration of 101 – 150 minutes (1,5 parts):</p> <p>- Duration of 151 – 200 minutes (2 parts).</p> <p>b) Scripts of short films, including: newsreel films, scientific films, cartoons</p> <p>- Duration of 60 minutes:</p> <p>- Duration of 61 minutes upwards, collected as same as for feature films:</p> <p>c) Film scripts implemented from cooperation, providing film producing services with foreign countries:</p> <p>c.1) Feature films:</p> <p>- Duration of 100 minutes (1 part):</p> <p>- Duration of 101 – 150 minutes (1,5 parts):</p> <p>- Duration of 151 – 200 minutes (2 parts).</p> <p>c.2) Short films:</p> <p>- Duration of 60 minutes:</p>	<p>3,600,000</p> <p>5,400,000</p> <p>1,500,000</p> <p>6,000,000</p> <p>8,000,000</p> <p>2,400,000</p>

	- Duration of 61 minutes upwards, collected as same as for feature films:	
2	Appraising films: a) Feature films: - Duration of 100 minutes (1 part): - Duration of 101 – 150 minutes (1,5 parts): - Duration of 151 – 200 minutes (2 parts). b) Short films (documentary films, scientific films, cartoons, ...): - Duration of 60 minutes: - Duration of 61 minutes upwards, collected as same as for feature films	1,800,000 2,700,000 1,100,000

Notes: The collection rate as presented above is the appraisal rate for the 1st time. In case, film scripts and films have many complicated matters and correction shall be made for re-appraisal, the following fee collections shall make up 50% of the corresponding collection rate as shown above.

2. The rate of collected fees and charges for performing art programmes shall be implemented following fee collection rate as following:

No.	Duration of art performance programme (play)	Fee collection rate (VND/program, play)
1	50 minutes	1,000,000
2	51-100 minutes	1,500,000
3	101 – 150 minutes	2,500,000
4	151-200 minutes	3,000,000
5	201 minutes upwards	3,500,000

Notes:

- The rate of fee collection for charitable targeted programmes and plays shall make up 50% of the fee rates which are stipulated following the duration of art performance programme (play) as shown above.

- For programmes and plays which have many complicated matters and correction shall be made for re-appraisal, the following fee collections shall make up 50% of the appraisal fee collection rate for the 1st time as shown above.

3. Fees for granting license for movies practicing (including document appraisal):

a) Granting certificate confirming the eligibility of film production and business:
VND 600,000/ sheet

b) Granting fees for locating representative offices of foreign movies establishments in Vietnam: VND 600,000/ sheet

4. In case the appraisal agency appraised films, film scripts, art performance programs; cinematographic practicing documents but not obtaining license for cinematographic producing and practicing due to ineligibility, paid amounts for fees and charges shall not be returned.

Article 3. Fee and charge management and use

1. Agencies and units which are assigned to appraise film scripts and films, performing art programmes for granting licenses confirming the eligibility for business and production of films and licenses for locating representative offices of foreign movies establishments in Vietnam shall collect fees and charges.

2. Fees/charges for granting licenses confirming the eligibility for film business, producing and fees/charges for locating representative offices of foreign movies establishments in Vietnam shall be receipts of state budget. Fee collecting agency shall send 100% of collected fee amount to the State budget following chapters and sections of the applicable table of contents of state budget.

Budget for costs related to appraisal for granting licenses confirming the eligibility for business and production of films and licenses for locating representative offices of foreign movies establishments in Vietnam shall be taken from state budget following the annual cost estimation.

3. Appraisal fees for film scripts, films, performing art programmes shall be receipts of state budget. Fee collecting agency shall be allowed to take 90% of the collected fee to cover expenses for appraisal as stipulated. Remaining fee amount of 10% will be paid to the State budget following chapters and sections of the applicable table of contents of state budget.

4. Other contents related to collection, payment, management, use and disclosure of fee and charge collection regime which are not mentioned in this Circular shall be implemented as guided at Circular No. 63/2002/TT-BTC dated 24 July 2002 of Ministry of Finance regarding guidance on the implementation of legal regulations on fees and charges, Circular No. 45/2006/TT-BTC dated 25 May 2006 regarding amendments and additions to Circular No. No. 63/2002/TT-BTC dated 24 July 2002, Circular No. 28/2011/TT-BTC dated 28 February 2011 of Ministry of Finance regarding guidance on the implementation of some articles of the law on tax management, guidance on the implementation of Decree No. 85/2007/ND-CP dated 25 May 2007 and Decree No.

106/2010/ND-CP dated 28 October 2010 of the Government, Circular No. 153/2012/TT-BTC dated 17 September 2012 of Ministry of Finance regarding guidance on printing, issuance, management and use of documents on collection of fees and charges which belong to state budget and revised documents (if any).

Article 4. Implementation arrangement

1. This Circular shall take effect from 15 October 2013
2. Replacing Decree No. 171/2006/QĐ-BTC dated 27 October 2000 of Minister of Finance stipulating the rate of appraisal fees for film scripts and granting for cinematographic practicing and Circular No. 08/2004/TT-BTC dated 9 December 2004 of Ministry of Finance regarding guidance on the regime on collection, payment, management and use of appraisal fees for art performance programmes.
3. During implementation, any arising problems shall be reported to Ministry of Finance for study and further instructions./.

Recipients:

- Central Office and committees of the party;
- Office of General Secretary;
- National Assembly Office;
- President Office;
- People's Supreme Court;
- People's Supreme Procuracy;
- The State Audit Office;
- Ministries, ministerial-level agencies, governmental bodies;
- Central bodies of associations;
- People's Committee, Department of Finance, Tax Authority; state treasuries in central provinces and cities;
- Official Gazette;
- Website of the Government;
- Text Inspection Bureau (Ministry of Justice);
- Units subordinated to Ministry of Finance;
- Website of Ministry of Finance;
- Filed.

FOR MINISTER

VICE MINISTER

(signed)

Vu Thi Mai